



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WRIGHTSTOWN WATER & SEWER UTILITY

Principal Office: 529 MAIN STREET
P.O. BOX 227
WRIGHTSTOWN, WI 54180

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I JEAN BRANDT of _____
(Person responsible for accounts)

_____, Wrightstown Water & Sewer Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/25/1999
(Signature of person responsible for accounts)	(Date)

VILLAGE CLERK/TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WRIGHTSTOWN WATER & SEWER UTILITY**Utility Address:** 529 MAIN STREET

P.O. BOX 227

WRIGHTSTOWN, WI 54180

When was utility organized? 6/13/1946**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: JEAN BRANDT**Title:** VILLAGE CLERK/TREASURER**Office Address:**

529 MAIN STREET

P.O. BOX 227

WRIGHTSTOWN, WI 54180

Telephone: (920) 532 - 5567**Fax Number:** (920) 532 - 4564**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR THOMAS KARMAN CPA**Title:** PARTNER**Office Address:** JONET & FOUNTAIN LLP

200 SOUTH WASHINGTON

P.O. BOX 1000

GREEN BAY, WI 54305-1000

Telephone: (920) 435 - 4361**Fax Number:** (920) 435 - 8227**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: JONET & FOUNTAIN LLP**Title:****Office Address:** JONET & FOUNTAIN LLP

200 SOUTH WASHINGTON

P.O. BOX 1000

GREEN BAY, WI 54305-1000

Telephone: (920) 435 - 4361**Fax Number:** (920) 435 - 8227**E-mail Address:****Date of most recent audit report:** 3/5/1999**Period covered by most recent audit:** Calendar year 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: JOE MORRISSEY**Title:** SUPERINTENDENT**Office Address:**

529 MAIN STREET

P.O. BOX 227

WRIGHTSTOWN, WI 54180

Telephone: (920) 532 - 5567**Fax Number:** (920) 532 - 4564**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

KEITH BLOCK, CHAIRPERSON

LORI COTTER

RICHARD SCHROEDER

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO****Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO**

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	150,465	127,265	1
Operating Expenses:			
Operation and Maintenance Expense (401)	88,170	75,478	2
Depreciation Expense (403)	28,647	26,502	3
Amortization Expense (404)	0	0	4
Taxes (408)	27,077	24,694	5
Total Operating Expenses	143,894	126,674	
Net Operating Income	6,571	591	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	6,571	591	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	41,466	30,133	9
Miscellaneous Nonoperating Income (421)	0	10,977	10
Total Other Income	41,466	41,110	
Total Income	48,037	41,701	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	48,037	41,701	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	20,125	0	13
Amortization of Debt Discount and Expense (428)	0		14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	20,125	0	
Net Income	27,912	41,701	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	684,795	643,094	19
Balance Transferred from Income (433)	27,912	41,701	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	37,071	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	675,636	684,795	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Temporary investments-water	41,466	4
Total (Acct. 419):	41,466	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
Portion of surplus relating to nonregulated sewer utility	37,071	9
Total (Acct. 435)--Debit:	37,071	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	150,465	0	0	0	150,465	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	150,465	0	0	0	150,465	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,941,925	1,337,652	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	325,978	304,856	2
Net Utility Plant	1,615,947	1,032,796	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	2,506,168	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	1,072,387	4
Net Nonutility Property	0	1,433,781	
Investment in Municipality (123)	0	0	5
Other Investments (124)	28,718	59,854	6
Special Funds (125)	948,549	311,541	7
Total Other Property and Investments	977,267	1,805,176	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0	537,671	8
Temporary Cash Investments (132)	461,395	243,953	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	16,144	13,683	11
Other Accounts Receivable (143)	0	35,741	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	204,902	17,365	14
Materials and Supplies (150)	1,942	6,747	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	684,383	855,160	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	20,551	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	20,551	0	
Total Assets and Other Debits	3,298,148	3,693,132	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	541,283	267,183	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	675,636	684,795	23
Total Proprietary Capital	1,216,919	951,978	
LONG-TERM DEBT			
Bonds (221)	1,150,000		24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	104,900	26
Total Long-Term Debt	1,150,000	104,900	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	434	7,883	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	21,758	21,758	31
Interest Accrued (237)	20,125	0	32
Other Current and Accrued Liabilities (238)	1,619	4,339	33
Total Current and Accrued Liabilities	43,936	33,980	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	887,293	2,602,274	38
Total Liabilities and Other Credits	3,298,148	3,693,132	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,905,537	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	36,388				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,941,925	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	325,978	0	0	0	9
Total Accumulated Provision	325,978	0	0	0	
Net Utility Plant	1,615,947	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	304,856				304,856	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	28,647				28,647	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	914				914	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	29,561	0	0	0	29,561	13
Debits during year						14
Book cost of plant retired	8,439				8,439	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	8,439	0	0	0	8,439	19
Balance End of Year	325,978	0	0	0	325,978	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	2,506,168	0	2,506,168	0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	2,506,168	0	2,506,168	0	
Less accum. prov. depr. & amort. (122)	1,072,387	0	1,072,387	0	3
Net Nonutility Property	1,433,781	0	1,433,781	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	1,942	6,062	2
Sewer utility	0	685	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	1,942	6,747	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 Revenue Bond Anticipation Notes	0	428	20,551	1
Total			20,551	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	267,183	1
Changes during year (explain):		
Contribution of Village TIF District - Mains	274,100	2
Balance end of year	541,283	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Revenue Bond Anticipation Note	08/01/1998	12/31/2003	4.20%	1,150,000	1
Total Bonds (Account 221):				1,150,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	21,758	1
Accruals:		
Charged water department expense	27,077	2
Charged electric department expense		3
Charged sewer department expense	482	4
Other (explain):		
NONE		5
Total Accruals and other credits	27,559	
Taxes paid during year:		
County, state and local taxes	27,371	6
Social Security taxes		7
PSC Remainder Assessment	188	8
Other (explain):		
NONE		9
Total payments and other debits	27,559	
Balance end of year	21,758	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1998 Revenue Bond Anticipation Notes	0	20,125	0	20,125	1
Subtotal	0	20,125	0	20,125	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	20,125	0	20,125	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	887,293	0	0	1,714,981	0	2,602,274	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
Removal of sewer utility from report				1,714,981		1,714,981	5
Balance End of Year	887,293	0	0	0	0	887,293	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Special assessments receivable	28,718	2
Total (Acct. 124):	28,718	
Special Funds (125):		
Water Utility Construction Fund Cash	828,549	3
Water Utility debt Retirement Fund Cash	120,000	4
Total (Acct. 125):	948,549	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	16,144	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	16,144	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE	0	12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
Due from TIF District	204,902	13
Total (Acct. 145):	204,902	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,620,524	0	0	0	1,620,524	1
Materials and Supplies	4,002	0	0	0	4,002	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	315,417	0	0	0	315,417	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	887,293	0	0	0	887,293	6
Other (specify):						
NONE					0	7
Average Net Rate Base	421,816	0	0	0	421,816	
Net Operating Income	6,571	0	0	0	6,571	8
Net Operating Income as a percent of						
Average Net Rate Base	1.56%	N/A	N/A	N/A	1.56%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	404,233	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	680,215	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,084,448	
Net Income		
Net Income	27,912	5
Percent Return on Proprietary Capital	2.57%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

The utility implemented a rate increase effective for the start of 1998.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

The unregulated sewer utility operation was separated from the water utility operation duringt 1998. Therefore, no information relating to the unregulated sewer utility operation is included in this report for 1998.

FINANCIAL SECTION FOOTNOTES

Net Nonutility Property (Accts. 121 & 122) (Page F-08)

During 1998, the water and sewer accounts were analyzed for the purpose of segregating the utilities. Based upon a twenty year analysis of utility operations, the water utility accounts have been segregated from the sewer utility accounts. Therefore, the sewer utility plant and operating results will no longer be presented in this report.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

Jean called on 11/19/99.

Item 1: referred to accountant. He will adjust this item for 1999.

Item 2: 75 services added to column h, not in use.
ele

October 28, 1999

Ms. Jean Brandt, Village Clerk Treasurer
Village of Wrightstown Water Utility
529 Main Street
P.O. Box 227
Wrightstown, WI 54180-0227

1998 Analytical Review DWCCA-6800-ELE

Dear Ms. Brandt:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted 705 services reported in use on page W-16 and only 627 meters reported in use on page W-17. Please indicate if the 75 services added are actually not in use, column (h), or otherwise explain why there are so many unmetered services reported.

2. During our review, we noted no Social Security tax accrued reported in Account 408, page W-6 and no Social Security tax paid reported on page F-15. We noted the footnote to page W-6, which indicates the payroll system automatically allocates Social Security to the operating accounts. Social Security may be capitalized to the plant accounts, but it cannot be allocated to the operating expense accounts. Please adjust your payroll program to correctly allocate Social Security taxes accrued to Account 408 -Water, and report Social Security taxes paid in Account 236, page F-15.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please

respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine L. Engelke
Financial Specialist

FINANCIAL SECTION FOOTNOTES

Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\analytical review letters\Oct 28, 1999 rev letters.doc

cc: Mr. Keith Block, Chairperson

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	145,538	1
Total Sales of Water	145,538	
Other Operating Revenues		
Forfeited Discounts (470)	1,316	2
Other Water Revenues (474)	3,611	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	4,927	
Total Operating Revenues	150,465	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	57,432	5
General Operating Expenses (680-690)	30,738	6
Total Operation and Maintenance Expenses	88,170	
Other Operating Expenses		
Depreciation Expense (403)	28,647	7
Amortization Expense (404)		8
Taxes (408)	27,077	9
Total Other Operating Expenses	55,724	
Total Operating Expenses	143,894	
NET OPERATING INCOME	6,571	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	511	27,177	71,336	4
Commercial	66	3,364	9,686	5
Industrial	6	1,778	3,658	6
Total Metered Sales to General Customers (461)	583	32,319	84,680	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		56,758	8
Other Sales to Public Authorities (464)	6	2,527	4,100	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	590	34,846	145,538	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	56,758	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	56,758	
Forfeited Discounts (470):		
Customer late payment charges	1,316	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,316	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,469	7
Other (specify):		
Miscellaneous service revenues	2,142	8
Total Other Water Revenues (474)	3,611	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	21,375	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	5,043	3
Chemicals (630)	7,367	4
Supplies and Expenses (640)	2,912	5
Repairs of Water Plant (650)	20,735	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	57,432	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	18,027	8
Office Supplies and Expenses (681)	1,532	9
Outside Services Employed (682)	2,999	10
Insurance Expense (684)	6,191	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,989	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	30,738	
Total Operation and Maintenance Expenses	88,170	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		27,371	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		482	2
Net property tax equivalent		26,889	
Social Security		0	3
PSC Remainder Assessment		188	4
Other (specify): NONE			5
Total tax expense		27,077	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Brown				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.197833				3
County tax rate	mills		5.358957				4
Local tax rate	mills		7.944295				5
School tax rate	mills		12.177534				6
Voc. school tax rate	mills		1.285626				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.964245				10
Less: state credit	mills		1.533890				11
Net tax rate	mills		25.430355				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.944295				14
Combined School Tax Rate	mills		13.463160				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.407455				17
Total Tax Rate	mills		26.964245				18
Ratio of Local and School Tax to Total	dec.		0.793920				19
Total tax net of state credit	mills		25.430355				20
Net Local and School Tax Rate	mills		20.189669				21
Utility Plant, Jan. 1	\$	1,335,512	1,335,512				22
Materials & Supplies	\$	6,062	6,062				23
Subtotal	\$	1,341,574	1,341,574				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,341,574	1,341,574				26
Assessment Ratio	dec.		1.010511				27
Assessed Value	\$	1,355,675	1,355,675				28
Net Local & School Rate	mills		20.189669				29
Tax Equiv. Computed for Current Year	\$	27,371	27,371				30
Tax Equivalent per 1994 PSC Report	\$	21,758					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	27,371					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	83,134		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	53,261		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	136,395	0	
PUMPING PLANT			
Land and Land Rights (320)	980	10,842	12
Structures and Improvements (321)	30,652		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	15,016		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	15,486		20
Total Pumping Plant	62,134	10,842	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,531	350	23
Total Water Treatment Plant	1,531	350	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,662		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			83,134	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			53,261	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	136,395	
PUMPING PLANT				
Land and Land Rights (320)			11,822	12
Structures and Improvements (321)			30,652	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			15,016	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			15,486	20
Total Pumping Plant	0	0	72,976	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,881	23
Total Water Treatment Plant	0	0	1,881	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			3,662	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	392,617		26
Transmission and Distribution Mains (343)	474,516	429,997	27
Fire Mains (344)	0		28
Services (345)	137,138	61,630	29
Meters (346)	42,131	14,070	30
Hydrants (348)	60,763	57,575	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,110,827	563,272	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	806		35
Computer Equipment (372.1)	7,842	4,000	36
Transportation Equipment (373)	0		37
Other General Equipment (379)	15,977		38
Other Tangible Property (390)	0		39
Total General Plant	24,625	4,000	
Total utility plant in service directly assignable	1,335,512	578,464	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,335,512	578,464	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			392,617 26
Transmission and Distribution Mains (343)			904,513 27
Fire Mains (344)			0 28
Services (345)	505		198,263 29
Meters (346)	6,950		49,251 30
Hydrants (348)	984		117,354 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	8,439	0	1,665,660
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			806 35
Computer Equipment (372.1)			11,842 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			15,977 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	28,625
Total utility plant in service directly assignable	8,439	0	1,905,537
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	8,439	0	1,905,537

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,392	3,392	1
February			3,278	3,278	2
March			3,567	3,567	3
April			3,618	3,618	4
May			4,011	4,011	5
June			3,555	3,555	6
July			4,160	4,160	7
August			4,467	4,467	8
September			4,042	4,042	9
October			3,822	3,822	10
November			3,451	3,451	11
December			3,608	3,608	12
Total for year	0	0	44,971	44,971	
Less: Measured or estimated water used in main flushing and water treatment during year				6,792	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				38,179	16
Less: Water sold				34,846	17
Losses and unaccounted for				3,333	18
Percent unaccounted for to the nearest whole percent (%)				9%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
NONE					
Maximum gallons pumped by all methods in any one day during reporting year				342	21
Date of maximum: 2/10/1998					22
Cause of maximum:					23
12" WATER MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year				57	24
Date of minimum: 3/31/1998					25
Total KWH used for pumping for the year				67,131	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
420 WASHINGTON	#1	569	8	432,000	Yes	1
216 PINE STREET	#2	640	12	604,800	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	420 WASHINGTON	216 PINE STREET		2
Purpose	P	P		3
Destination	R	R		4
Pump Manufacturer	DEMING	BRYON JACKSON		5
Year Installed	1948	1970		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	240	300		8
Pump Motor or Standby Engine Mfr	GE	NEWMAN		10
Year Installed	1948	1970		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	25	60		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NO. 1	NO. 2	1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
Year constructed	1949	1984	5
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	6
Elevation difference in feet (See Headnote 3.)	149	182	7
Total capacity in gallons	75,000	200,000	8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	11
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	75.0000	200.0000	13
Is a corrosion control chemical used (yes, no)?	Y	Y	14
Is water fluoridated (yes, no)?	N	N	15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	3.000	754	0	0	0	754	1
A	D	4.000	547	0	0	0	547	2
A	D	6.000	18,538	0	0	0	18,538	3
P	D	6.000	5,321	620	0	0	5,941	4
A	D	8.000	4,454		0	0	4,454	5
P	D	8.000	7,974	2,393	0	0	10,367	6
A	D	12.000	2,419	0	0	0	2,419	7
P	D	12.000	4,737	3,341	0	0	8,078	8
P	D	14.000	580	0	0	0	580	9
Total Within Municipality			45,324	6,354	0	0	51,678	
Total Utility			45,324	6,354	0	0	51,678	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	280	0	1	(1)	278	75	1
M	1.000	270	69	0	69	408		2
P	1.250	2	0	0	0	2		3
M	1.250	1	0	0	0	1		4
M	1.500	3	2	1	(1)	3		5
M	2.000	1	0	0	0	1		6
M	4.000	2	2	0	2	6		7
M	6.000	2	2	0	2	6		8
Total Utility		561	75	2	71	705	75	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	590	114	32	(13)	659	67	1
0.750	49	5	49	0	5	0	2
1.000	7	2	1	1	9	0	3
1.500	5	1	0	0	6	0	4
2.000	4	0	0	0	4	0	5
3.000	1	0	0	1	2	0	6
Total:	656	122	82	(11)	685	67	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	545	61	4	2	0	47	659	1
0.750	0	0	0	0	0	5	5	2
1.000	0	2	0	2	0	5	9	3
1.500	0	3	2	0	0	1	6	4
2.000	0	2	1	1	0	0	4	5
3.000	0	0	0	1	1	0	2	6
Total:	545	68	7	6	1	58	685	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	95	13	1	1	108	2
Total Fire Hydrants	95	13	1	1	108	
Flushing Hydrants						
	8				8	3
Total Flushing Hydrants	8	0	0	0	8	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 108

Number of distribution system valves end of year:

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 650 - Increased expenses due to increase in main repairs during 1998

Account 630 - Increase in chemicals purchased during 1998.

Account 684 - Increase due to increased cost of property insurance for 1998.

Taxes (Acct. 408 - Water) (Page W-06)

The payroll system of the utility automatically allocates fringe benefits, including social security expense to all operating accounts. It is, therefore, not practical to segregate the social security expense to the taxes account.

Water Utility Plant in Service (Page W-08)

Account 320 - Land was purchased for site of a new tower.

Water Mains (Page W-15)

Main additions were financed by contributions from the Village TIF District.

Water Services (Page W-16)

75 services added to column h, not in use, per call from utility 11/19/99 el

Service additions were financed by the Village TIF District.

Adjustments were necessary to report services at the actual number at year end.

Meters (Page W-17)

Meter adjustments were necessary to report meters at the actual number at year end.
